

Reprinted 5/87

Senate File 342

LOCAL GOVERNMENT: Fraise, Chair; Vande Hoef and Goodwin

Chm. 2 (3194) + Do Pass 3/15/87 (p. 793)

FILED MAR 09 1987

SENATE FILE 342
BY FRIEBE

Passed Senate, Date 3-23-87 (p. 863) Passed House, Date 4/30/87 (P. 1767)
Vote: Ayes 47 Nays 0 Vote: Ayes 93 Nays 0
Approved _____

A BILL FOR

1 An Act relating to the assessment of costs to the owner of real
2 estate subject to tax sale.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 446.9, subsections 1 and 2, Code 1987,
2 are amended to read as follows:

3 1. A notice of the time and place of the annual tax sale
4 shall be served upon the person in whose name the real estate
5 subject to sale is taxed. The treasurer shall serve the
6 notice by sending it by regular first class mail to the
7 person's last known address not later than May 1 of each
8 fiscal year. The notice shall contain a description of the
9 real estate to be sold which is clear, concise, and sufficient
10 to distinguish the real estate to be sold from all other
11 parcels. It shall also contain the amount of delinquent
12 taxes, both regular and special, for which the real estate is
13 liable each year, and the amount of the penalty, and interest,
14 and-ten-dollars-representing-costs, all to be incorporated as
15 a single sum. The notice shall contain a statement that,
16 after the sale, if the real estate is not redeemed within the
17 period provided in chapter 447, the right to redeem expires
18 and a deed may be issued.

19 2. Publication of the time and place of the annual tax
20 sale shall be made once by the treasurer in an official
21 newspaper in the county at least one week, but not more than
22 three weeks, before the day of sale. The publication shall
23 contain a description of the real estate to be sold that is
24 clear, concise, and sufficient to distinguish the real estate
25 to be sold from all other parcels. All items offered for sale
26 pursuant to section 446.18 may be indicated by an "s" or by an
27 asterisk. The publication shall also contain the name of the
28 person in whose name the real estate to be sold is taxed, the
29 amount of delinquent taxes, both regular and special, for
30 which the real estate is liable for each year, the amount of
31 the penalty, and interest, and-ten-dollars-representing-costs,
32 and to be incorporated as a single sum. The publication shall
33 contain a statement that, after the sale, if the real estate
34 is not redeemed within the period provided in chapter 447, the
35 right to redeem expires and a deed may be issued.

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EXPLANATION

Presently, there is an assessment of ten dollars representing costs levied against each parcel of property upon which taxes are delinquent and subject to tax sale. This bill removes the ten dollar assessment against each parcel of property.

SENATE FILE 342

S-3194

1 Amend Senate File 342 as follows:

2 1. By striking everything after the enacting
3 clause and inserting the following:

4 "Section 1. Section 446.9, subsections 1 and 2,
5 Code 1987, are amended to read as follows:

6 1. A notice of the time and place of the annual
7 tax sale shall be served upon the person in whose name
8 the real estate subject to sale is taxed. The
9 treasurer shall serve the notice by sending it by
10 regular first class mail to the person's last known
11 address not later than May 1 of each fiscal year. The
12 notice shall contain a description of the real estate
13 to be sold which is clear, concise, and sufficient to
14 distinguish the real estate to be sold from all other
15 parcels. It shall also contain the amount of
16 delinquent taxes, both regular and special, for which
17 the real estate is liable each year, the amount of the
18 penalty, ~~and interest, and ten dollars representing~~
19 ~~costs, all to be incorporated as a single sum.~~ The
20 owner of the real estate shall be charged ten dollars
21 representing all costs. If the real estate is owned
22 by two or more persons, the charge for costs shall be
23 ten dollars. If the owner has two or more parcels of
24 real estate, the charge for costs shall be ten
25 dollars. The delinquent taxes, penalty, interest, and
26 costs shall be incorporated into a single sum. The
27 notice shall contain a statement that, after the sale,
28 if the real estate is not redeemed within the period
29 provided in chapter 447, the right to redeem expires
30 and a deed may be issued.

31 2. Publication of the time and place of the annual
32 tax sale shall be made once by the treasurer in an
33 official newspaper in the county at least one week,
34 but not more than three weeks, before the day of sale.
35 The publication shall contain a description of the
36 real estate to be sold that is clear, concise, and
37 sufficient to distinguish the real estate to be sold
38 from all other parcels. All items offered for sale
39 pursuant to section 446.18 may be indicated by an "s"
40 or by an asterisk. The publication shall also contain
41 the name of the person in whose name the real estate
42 to be sold is taxed, the amount of delinquent taxes,
43 both regular and special, for which the real estate is
44 liable for each year, the amount of the penalty, ~~and~~
45 ~~interest, and ten dollars representing costs, all to~~
46 ~~be incorporated as a single sum.~~ The owner of the
47 real estate shall be charged ten dollars representing
48 all costs. If the real estate is owned by two or more
49 persons, the charge for costs shall be ten dollars.
50 If the owner has two or more parcels of real estate,

SENATE 3
March 20, 1987

S-3194 pg 2

1 the charge for costs shall be ten dollars. The
2 delinquent taxes, penalty, interest, and costs shall
3 be incorporated into a single sum. The publication
4 shall contain a statement that, after the sale, if the
5 real estate is not redeemed within the period provided
6 in chapter 447, the right to redeem expires and a deed
7 may be issued."

S-3194

Filed March 19, 1987

HD 3/23/87 (p. 863)

BY COMMITTEE ON LOCAL GOVERNMENT
ALVIN V. MILLER, Chairperson

SENATE FILE 342

3229 Amend Senate File 342 as follows:

1. By striking everything after the enacting clause and inserting the following:
"Section 1. Section 446.9, subsections 1 and 2, Code 1987, are amended to read as follows:
1. A notice of the time and place of the annual tax sale shall be served upon the person in whose name the real estate subject to sale is taxed. The treasurer shall serve the notice by sending it by regular first class mail to the person's last known address not later than May 1 of each fiscal year. The notice shall contain a description of the real estate to be sold which is clear, concise, and sufficient to distinguish the real estate to be sold from all other parcels. It shall also contain the amount of delinquent taxes, both regular and special, for which the real estate is liable each year, the amount of the penalty, interest, and ~~ten-dollars~~ the actual cost of publication representing costs, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the real estate is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.
2. Publication of the time and place of the annual tax sale shall be made once by the treasurer in an official newspaper in the county at least one week, but not more than three weeks, before the day of sale. The publication shall contain a description of the real estate to be sold that is clear, concise, and sufficient to distinguish the real estate to be sold from all other parcels. All items offered for sale pursuant to section 446.18 may be indicated by an "s" or by an asterisk. The publication shall also contain the name of the person in whose name the real estate to be sold is taxed, the amount of delinquent taxes, both regular and special, for which the real estate is liable for each year, the amount of the penalty, interest, and ~~ten-dollars~~ the actual cost of publication representing costs, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the real estate is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued."

S-3229

Filed March 23, 1987

ADOPTED (y. 865)

BY EUGENE S. FRAISE
BERL E. PRIEBE
ALVIN V. MILLER

*Then Local Govt. 3/21/87
Amend (3698) H. Res 4/10 (p. 1265)*

SENATE FILE 342
BY PRIEBE

(AS AMENDED AND PASSED BY THE SENATE MARCH 23, 1987)

ALL New Language by the Senate

Passed Senate, Date _____ Passed House, Date 4/30/87 (p. 1767)
Vote: Ayes _____ Nays _____ Vote: Ayes 93 Nays 0
Approved _____

A BILL FOR

- 1 An Act relating to the assessment of costs to the owner of real
- 2 estate subject to tax sale.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 342

H-3698

- 1 Amend Senate File 342, as amended, passed, and
- 2 reprinted by the Senate, as follows:
- 3 1. Page 1, line 14, by striking the words
- 4 "~~dollars the actual cost of publication~~" and inserting
- 5 the following: "five dollars".
- 6 2. Page 1, lines 31 and 32, by striking the words
- 7 "~~dollars the actual cost of publication~~" and inserting
- 8 the following: "five dollars".

H-3698 FILED APRIL 10, 1987 BY COMMITTEE ON LOCAL GOVERNMENT
Adopted 4/30/87 (p. 1767)

HOUSE AMENDMENT TO
SENATE FILE 342

S-3942

- 1 Amend Senate File 342, as amended, passed, and
- 2 reprinted by the Senate, as follows:
- 3 1. Page 1, line 14, by striking the words
- 4 "~~dollars the actual cost of publication~~" and inserting
- 5 the following: "five dollars".
- 6 2. Page 1, lines 31 and 32, by striking the words
- 7 "~~dollars the actual cost of publication~~" and inserting
- 8 the following: "five dollars".

S-3942

Filed May 1, 1987

Senate refused to concur 5/5/87 (p. 1687)

RECEIVED FROM THE HOUSE

SF 342

bk/cc/26

1 Section 1. Section 446.9, subsections 1 and 2, Code 1987,
2 are amended to read as follows:

3 1. A notice of the time and place of the annual tax sale
4 shall be served upon the person in whose name the real estate
5 subject to sale is taxed. The treasurer shall serve the
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8 fiscal year. The notice shall contain a description of the
9 real estate to be sold which is clear, concise, and sufficient
10 to distinguish the real estate to be sold from all other
11 parcels. It shall also contain the amount of delinquent
12 taxes, both regular and special, for which the real estate is
13 liable each year, the amount of the penalty, interest, and ~~ten~~
369 14 dollars the actual cost of publication representing costs, all
15 to be incorporated as a single sum. The notice shall contain
16 a statement that, after the sale, if the real estate is not
17 redeemed within the period provided in chapter 447, the right
18 to redeem expires and a deed may be issued.

369 19 2. Publication of the time and place of the annual tax
20 sale shall be made once by the treasurer in an official
21 newspaper in the county at least one week, but not more than
22 three weeks, before the day of sale. The publication shall
23 contain a description of the real estate to be sold that is
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29 amount of delinquent taxes, both regular and special, for
30 which the real estate is liable for each year, the amount of
31 the penalty, interest, and ~~ten-dollars~~ the actual cost of
32 publication representing costs, all to be incorporated as a
33 single sum. The publication shall contain a statement that,
34 after the sale, if the real estate is not redeemed within the
35 period provided in chapter 447, the right to redeem expires

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